



**City of Tucson**  
**Independent Audit and Performance Commission**

October 7, 2020

Subject: Report to Mayor and Council - Commission Activities for the Period of January 1, 2020 through June 30, 2020

Honorable Mayor and Council:

The attached report provides information pertaining to the City's Independent Audit and Performance Commission (IAPC) activities between January 1, 2020 and June 30, 2020. During this period, the IAPC conducted three regular meetings, five subcommittee meetings, and issued two reports to the Mayor and Council.

Commission members appreciate the opportunity to provide the Mayor and Council with the review of relevant issues. Please contact your appointee to the Commission or the City Manager should you have topics you would like the Commission to review.

The Commission appreciates the support of Chief Financial Officer / Assistant City Manager Joyce Garland, Principal Internal Auditors Aaron Williams and Robert Kulze, Management Assistant Andrea Mejia-Flores, and Administrative Assistant Irene Messina.

Respectfully Submitted,

Lydia Hunter, CPA  
IAPC Vice Chairperson

c: Michael Ortega, P.E., City Manager  
Albert Elias, AICP, Assistant City Manager  
Joyce Garland, CPA, Chief Financial Officer / Assistant City Manager  
City Clerk's Office, Boards and Commissions  
Independent Audit and Performance Commission

Attachment:

IAPC Report on Activities – January 1, 2020 through June 30, 2020

**INDEPENDENT AUDIT AND PERFORMANCE COMMISSION  
REPORT ON ACTIVITIES  
JANUARY 1, 2020 THROUGH JUNE 30, 2020**

The following is a summary of Independent Audit and Performance Commission (IAPC) activities from January 1, 2020 through June 30, 2020. During this period, the Commission held three regular meetings and five meetings of the Purchase Card (pCard) Subcommittee.

**Reports and Letters issued by the Commission**

- The IAPC issued a report to Mayor and Council dated January 8, 2020 regarding IAPC activities from July 1, 2019 through December 31, 2019.
- The IAPC issued a report to Mayor and Council dated June 16, 2020 regarding the FY 2021 Internal Audit Plan.

IAPC reports are posted on the IAPC's web page and can be accessed using the following link:  
<http://tucsonaz.gov/clerks/boards?run=annualreport&board=96>

**Information Provided to the Commission**

**January 8, 2020 Regular Meeting**

- Staff Update: CFO/Assistant City Manager Joyce Garland
- Public Records Request Presentation: City Clerk Roger Randolph
- IAPC Purchase Card (pCard) Subcommittee Update: Subcommittee Chairperson/Ward 1 Appointee Dennis Woodrich
- IAPC Six Month Activities Report to Mayor and Council: July - December 2019: Principal Internal Auditor Robert Kulze
- FY 2020 Internal Audit Plan – Second Quarter Update: Principal Internal Auditor Aaron Williams

**January 14, 2020 pCard Subcommittee Meeting**

- Discussion and Review of the City's pCard Program: Plumbing Supervisor Larry Alvarez and Plumber Orlando Moreno

**January 24, 2020 pCard Subcommittee Meeting**

- Discussion and Review of the City's pCard Program: pCard Coordinator Jenise Martin and pCard Coordinator Jennifer Sanker

**February 7, 2020 pCard Subcommittee Meeting**

- Discussion and Review of the City's pCard Program and Draft Report: Business Services Deputy Director Laura Jestings and pCard Coordinator Jennifer Sanker

**February 27, 2020 pCard Subcommittee Meeting**

- Update about Internal Controls Relating to Amazon Accounts: pCard Coordinator Jenise Martin
- Discussion and Review of the City's pCard Program and Draft Report: Business Services Deputy Director Laura Jestings, Finance Administrator Penny Watts, pCard Coordinator Jenise Martin, and pCard Coordinator Jennifer Sanker

**March 4, 2020 Regular Meeting**

- Staff Update: CFO/Assistant City Manager Joyce Garland
- Overview of the City's Section 8 Housing Program: HCD Director Liz Morales
- Overview of the Medical Self Insurance Program: Benefits and Pension Administrator Art Cuaron
- Discussion of a Request for an Audit of the City's Code Enforcement Division: CFO/Assistant City Manager Joyce Garland and EGSD Director Carlos De La Torre
- IAPC Purchase Card (pCard) Subcommittee Update: Subcommittee Chairperson/Ward 1 Appointee Dennis Woodrich

**June 16, 2020 Regular Meeting**

- Staff Update: CFO/Assistant City Manager Joyce Garland
- IAPC Purchase Card (pCard) Subcommittee Update: Subcommittee Member/Ward 3 Appointee Lydia Hunter and Subcommittee Member/Ward 4 Appointee Brian Andrews
- Proposed Internal Audit Plan for FY 2021: Principal Internal Auditor Robert Kulze
- FY 2020 Internal Audit Plan – Third Quarter Update: Principal Internal Auditor Aaron Williams
- Discussion of a Request for an Audit of the City's Code Enforcement Division: CFO/Assistant City Manager Joyce Garland and Principal Internal Auditor Robert Kulze

**June 29, 2020 pCard Subcommittee Meeting**

- Discussion and Review of the City's pCard Program and Draft Report: Business Services Deputy Director Laura Jestings, Finance Administrator Penny Watts, pCard Coordinator Jenise Martin

**Internal Audit Activities Reported to the Commission**

**Internal Audit:**

- Consulted with the Business Services Department and provided assistance to the Accounts Payable activity by reviewing an imprest checking account reimbursement request.
- Consulted with the Office of the City Manager and provided assistance by evaluating an allegation of wrongful conduct.
- Consulted with the Business Services Department and provided training related to the collection, calculation and remittance of transaction privilege taxes.
- Consulted with the Office of the City Manager and provided assistance by reviewing financial processes at the Housing and Community Development Department.
- Provided assurance services by reviewing the Reid Park Zoological Society's annual financial statements in relation to disclosure requirements detailed in the Reid Park Zoo Management Agreement, Section 6.
- Provided assurance services by reviewing payroll practices at the Housing and Community Services Department.
- Provided assurance services by reviewing the set-up and implementation of a grant management system at the Housing and Community Services Department.
- Provided assurance services by reviewing financial management practices at the Housing and Community Services Department.
- Consulted with the Planning and Development Services Department to improve revenue management processes, including advance payment accounts, cash refunds, and bond documents.
- Consulted with the Planning and Development Services Department during the implementation of the EnerGov permit management system.

- Consulted with the Office of the City Manager and provided assistance to the City's COVID-19 Emergency Operations Center Team in the administration and financial area.
- Consulted with the Business Services and Housing and Community Development Departments by providing assistance to a team evaluating accounting processes and financial system design.
- Consulted with the Office of the City Manager and provided assistance by reviewing payments for special duty and workers compensation at the Tucson Police Department.
- Consulted with the Office of the City Manager and Business Services and provided assistance with the evaluation and potential redesign of the City's chart of accounts.
- Consulted with the Human Resources Department and provided assistance by conducting an evaluation of timekeeping and payroll records subsequent to the implementation of upgraded scheduling software.
- Consulted with the Office of Equal Opportunity and provided assistance during an investigation of employee time keeping practices.
- Consulted with the Tucson Fire Department and provided assistance by advising staff about the internal controls over ambulance billing payments.
- Consulted with the Business Services Department and provided assistance related to the formatting, review, and publication of the City's fiscal year 2019 Comprehensive Annual Financial Report.
- Provided assurance services by completing an audit of City pCard food purchases.
- Provided on-going assurance services in the Department of Transportation and Mobility.
- Provided staff support and facilitated three regular meetings of the IAPC and five meetings of the IAPC pCard Subcommittee.